

# **EXHIBIT N**

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RALPH TUZZO

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Bayshore, New York 11706

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February 4, 2016

Honorable Laura T. Swain  
United States District Court  
Southern District Of New York  
500 Pearl Street  
New York, New York 10007-1312

Dear Judge Swain,

Robert Stewart and I worked at the same ad agency and have been friends for over 30 years.

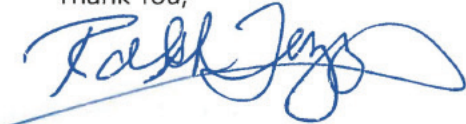
There was no one who worked harder and was more dedicated to his job than Robert. The integrity he displayed goes beyond the norm. I was fortunate to have him as my accountant and amazed that I was never charged for doing my taxes, all these years.

I remember when a fellow worker from the mailroom at the agency asked for his help in a dispute with his landlord, Robert took it upon himself to advise the fellow then met with the landlord to solve the problem. In addition to that good deed, he also demonstrated his outstanding character by also filing the taxes for that individual, without pay.

Robert Stewart continues to be a perfect example of pride to his peers, and continues to be a caring and devoted father.

His commitment to his ailing wife exemplifies his stature as a human being and I'm pleased to call him my compatriot.

Thank You,



Ralph Tuzzo